

### **Declaration of Rod Ballard**

I, Rod Ballard, do hereby declare under penalty of perjury as follows:

1. I am a certified public accountant and Principal in the accounting firm Jackson Thornton in Montgomery, Alabama. I have been with the firm for eleven years, and I specialize in telecommunications regulatory issues.
2. This Declaration is submitted in support of Pine Belt Cellular Inc.'s ("Pine Belt") Petition for Waiver of Section 54.313 of the Commission's Rules filed in Common Carrier Docket No. 96-45 ("Waiver Petition"). I have been retained to provide accounting and consulting services to Pine Belt, including reviewing Universal Service Fund issues, and assuring Pine Belt's regulatory compliance with the rules and policies of the Federal Communications Commission ("FCC") and the Universal Service Administrative Company ("USAC").
3. I declare and certify as follows: I have been asked to quantify for Pine Belt the lost high cost revenue for Pine Belt for January to June 2005. This amount is \$33,438. During this time period, Pine Belt was not being reimbursed by USAC. Pine Belt has filed with USAC all the required the data and paperwork for reimbursement from the high cost fund. As Pine Belt's Waiver Petition details, Pine Belt is seeking an FCC order to release these funds, because they apparently are withheld because USAC had not timely received a one page certification indicating that all data filed was correct. Pine Belt subsequently filed the certification. In the Waiver Petition, Pine Belt sets forth the unusual and difficult circumstances that led to the delayed filing of the one page certification, and I make this declaration to assist Pine Belt's attempt to recoup the funds necessary to serve its rural customers.
4. Pine Belt's service territory comprises one of the poorest rural areas in Alabama, and indeed the United States. Pine Belt's rural service area is expensive to serve and Pine Belt could use these high cost funds to serve rural customers. Pine Belt could serve approximately twenty five new

rural customers, or provide improved service offerings to existing customers, with these funds.

5. I declare that to the best of my knowledge, Pine Belt has taken steps to assure future regulatory compliance. Pine Belt's President, John C. Nettles, has retained me to assist him and his staff to make future regulatory filings and supervise FCC and USAC filing and regulatory compliance efforts.
5. I further declare that I have reviewed Pine Belt's records and discussed the facts with Pine Belt's President and his staff, and the facts stated above are based upon my personal knowledge and review, and are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.

Date: 1/13/06

  
Rod Ballard